## NEW JERSEY STATE BOARD OF ACCOUNTANCY

JULY 19, 2006

## CERTIFIED TRUE COPY

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STATE OF NEW JERSEY
DEPARTMENT OF LAW & PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF THE SUSPENSION: OR REVOCATION OF THE LICENSE OF:

Administrative Action

CONSENT ORDER

WELLINGTON DAVENPORT, C.P.A. :

TO PRACTICE ACCOUNTANCY IN THE STATE OF NEW JERSEY

This matter was opened to the New Jersey State Board of Accountancy upon the receipt of a complaint from the Family Support Organization (FSO) of Mercer County. That complaint alleged that Mr. Davenport accepted an engagement to perform accounting services and conduct audits for FSO for the years 2003 and 2004. Representatives of the FSO maintained that respondent billed for but failed to provide the agreed upon services.

An investigative inquiry was held by a committee of the full Board on April 18, 2006. At that proceeding Mr. Davenport, his successor CPA, and the Director of the FSO testified under oath, in response to questions from the committee members.

The Board, having considered the testimony elicited at the proceeding, having considered respondent's factual submissions, and respondent having accepted an engagement that he was not competent to perform, has determined to resolve this matter without the necessity of formal administrative proceedings, and respondent waiving any right to a hearing and understanding the terms of the within Order.

## ORDERED AND AGREED:

- 1. Wellington Davenport, CPA, shall cease and desist performing any attest service until further order of the Board;
- 2. Respondent shall pay a civil penalty of \$5000 for accepting an engagement that he was not competent to complete, in violation of N.J.A.C. 13:29-3.3;
- 3. Respondent shall pay a civil penalty of \$2500 for failing to register his firm with the Board, in violation of N.J.S.A. 45:2B-57 and N.J.S.A. 45:2B-44.
- 4. Respondent shall pay costs to the State in the amount of \$821.00.
- 5. All penalties and costs shall be paid simultaneously. with the entry of this Order by certified check or money order payable to the State of New Jersey and sent to William Mandeville, Executive Director, Board of Accountancy, 124 Halsey Street, Newark, New Jersey 07101.
- 6. Failure to comply with any term of this Order may result in further discovery action, and failure to timely remit any and all payments required by this Order will result in the filing of a certificate of Debt with interest occurring at the rate

provided by the Rules of Court, in addition to disciplinary proceedings for failure to comply with an Order of the Board.

STATE BOARD OF ACCOUNTANCY

John E. Tully,

President

I have read the within Order, understand its terms and agree to be bound by them. I consent to entry of the Order by the Board of Accountancy.

Wellyngton Davenport, C.P.A.

Respondent

Consent as to form:

Robert Levinson, Esq.